

(Letterhead of Law Firm)

**MINNESOTA HOUSING FINANCE AGENCY
APPROVED FORM OF ATTORNEY'S OPINION FOR ISSUANCE OF
SECTION 1602 FORM 8609**

Minnesota Housing Finance Agency
400 Sibley Street, Suite 300
St. Paul, MN 55101-1998

Re: [Name and Location of Development]
[Minnesota Housing HTC#]

Dear Sir/Madam:

We have acted as counsel to _____ [ownership entity receiving the Section 1602 funds], (the "Owner") in connection with the Owner's receipt from the Minnesota Housing Finance Agency ("Minnesota Housing") of a loan of Section 1602 funds ("Section 1602 Funds") for the above-referenced property ("Project Property") pursuant to Section 1602 of the American Recovery and Reinvestment Act of 2009, Public Law 111-5 ("ARRA") and Section 42 of the Internal Revenue Code of 1986, as amended (the "Code").

For the purposes of the opinion expressed herein, we have examined the following:

1. Owner's Application for Section 1602 Form 8609 (Minnesota Housing Form RFP/HTC-1) dated _____ (the "Application").
2. The [site control document] dated _____.
3. The [Evidence of Title (e.g., Title Commitment or Abstract)] dated _____.
4. The Award and Acceptance Letter (the "Award Letter") from Minnesota Housing dated _____.
5. The Carryover Agreement from Minnesota Housing dated _____, if one was issued for the Project Property.
6. Such other documents and papers as we have deemed relevant and necessary as the basis for our opinions set forth below.

Based upon our review of the documentation described above, which we assume for the purposes of this opinion to be authentic copies of documents actually executed and enforceable in accordance with their respective terms against the parties thereto, it is our opinion that:

1. The legal description of the Project Property is attached hereto as Exhibit A and is correct and identical to the property identified in (i) the Application, (ii) the Award Letter, and (iii) the Carryover Agreement, if one was issued for the Project Property.
2. The name of the entity that has received the Section 1602 Funds is _____.
3. The name of the entity that currently owns the property described in Exhibit A is _____. (Provide a detailed explanation if this entity is different than the Owner and the entity that has received the Section 1602 Funds).
4. (Name of the entity that has received the Section 1602 Funds) is in good standing under the laws of the State of Minnesota and has full legal power and authority under its organizational documents to do all things necessary to receive the Section 1602 Funds.
5. The following information regarding the Owner is correct:
 - a. Name :
 - b. Legal designation:
 - c. Tax Identification Number (TIN):
 - d. Required authorized signatories:
6. The following information regarding the party signing the Application is correct:
 - a. Name :
 - b. Legal designation:
7. The following information for each general partner is correct:
 - a. Name:
 - b. Legal designation:
 - c. Tax Identification Number:
 - d. Name of the managing partner(s):
 - e. Contact persons:
 - f. Required authorized signatories:
8. If a general partner is an organized entity, such as a limited liability company, a limited liability partnership or a corporation, the following information is correct for each such entity:
 - a. Name:
 - b. Legal designation:

- c. Tax Identification Number:
- d. Names of the managing partner(s)/member(s):
- e. Contact persons:
- f. Required authorized signatories:

9. The following waivers, if any, are required by ARRA or the Code and have been obtained from the IRS and are attached as Exhibit B_____.

Name of Legal Firm

Signature

Date